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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

Stanley C. Morse and Beverlee Smith Morse, individuals,	}	Case No. SACV11-00515 AG (RNBx)
Plaintiffs,		Judgment
v.		[No Hearing Required]
United States of America,		
Defendant.		

Based on the Stipulation of Facts and Issues to Resolve the Case filed by the parties, and all other matters properly made part of the record:

IT IS ORDERED that for tax year 2006, Plaintiffs are entitled to a casualty loss of \$814,000 and a refund of \$247,343 plus interest as allowed by law.

IT IS FURTHER ORDERED that the refund of \$247,343 plus interest as allowed by law will be offset and applied to Plaintiffs' outstanding tax liabilities for tax year 2007.

1 **IT IS FURTHER ORDERED** that Plaintiffs shall to forego any Net Operating
2 Loss (NOL) for tax year 2006 related to the casualty loss and are prohibited from
3 seeking to apply such NOL to any other tax year.

4 **IT IS FURTHER ORDERED** The parties will each bear their own costs and
5 attorney's fees.

6
7 **IT IS SO ORDERED.**

8
9 DATED: November 9, 2012



10 ANDREW J. GUILFORD
11 United States District Judge

12 Respectfully presented by:

13 ANDRÉ BIROTTE JR.
14 United States Attorney
15 SANDRA R. BROWN
16 Assistant United States Attorney
17 Chief, Tax Division

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